Purpose

To provide a Correlation Overview of the FFMIA Financial Management Systems Requirements, Standard Financial Information Structure (SFIS), and Standard Line of Accounting (SLOA)

FFMIA Requirements and SFIS/SLOA

FFMIA is to ensure a financial management system:

> Provides reliable and timely financial statements and budget reports
> Accounts for assets reliably
> Consistent with Federal Accounting Standards and the USSGL

The Financial Management Requirements Team:

> Stewards of DoD and Federal financial management systems requirements manual (DFAS 7900.4-M, The Blue Book)
> Assists in Interpretation of the FFMIA Requirements for customers (Systems Managers and Audit Communities)
> Provides FFMIA compliance assistance in support of Audit Readiness and self-assessments for Legacy and Target Business Systems

SFIS and SLOA:

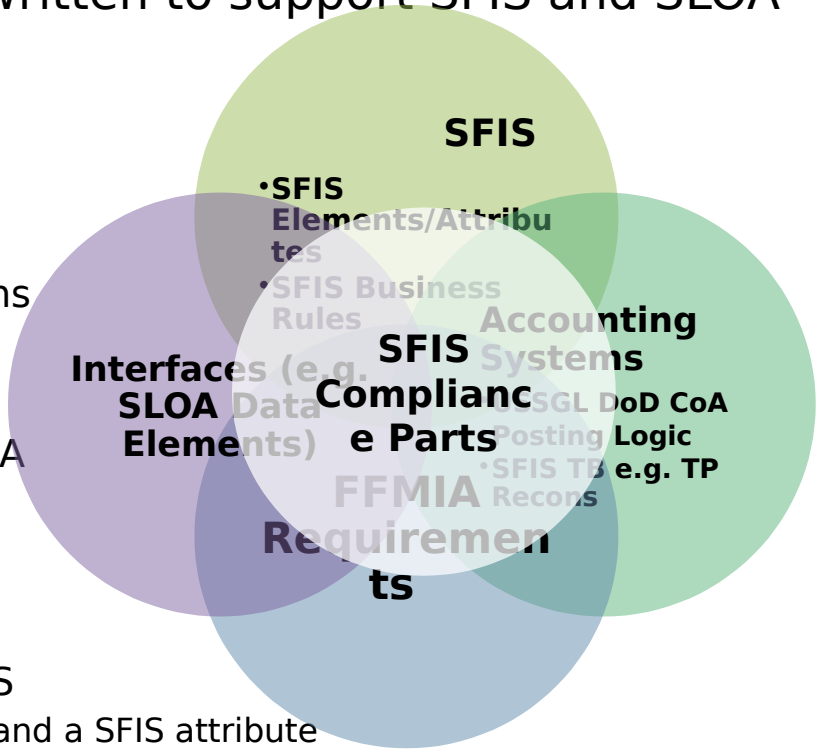
> **SFIS Attributes -** SFIS is the DoD's common business language that enables budgeting, performance based management, and the generation of financial statements

> **SLOA -** DoD Standard Line of Accounting (SLOA) is used to identify the funding source associated with an organization's budget and to ensure accurate accounting transactions

SFIS, SLOA and FFMIA

- SFIS compliance ultimately is determined by how compliant a system is with the SFIS business attributes
- Many of the FFMIA Requirements are written to support SFIS and SLOA

- **Areas of SFIS Compliance:**
  - ✓ Reporting and Posting Chart of Accounts
  - ✓ Posting Logic
  - ✓ DDRS SFIS Trial Balance with edits/validations (e.g.Tie-Points Recons)
  - ✓ Interfaces (e.g. SLOA)
  - ✓ Independent third party assessment of FFMIA compliance



- **SLOA Objectives:**
  - ✓ All SLOA data elements are attributes in SFIS
    - For Ex: An object class is a SLOA Data Element and a SFIS attribute
  - ✓ SLOA will reduce 100 plus different LOA's to one standard line of accounting.
  - ✓ SLOA contains data elements required for
    - Treasury and OMB Reporting (at the Appropriation Level)
    - DFAS Reporting and Reconciliation and Component Reconciliations (at the Appropriation Level)

FFMIA Requirements Relationship to SFIS/SLOA

SFIS/SLOA and FFMIA

DFAS 7900.4-M (Blue Book) FFMIA Requirements that Support SFIS/SLOA

Coordination

SFIS Attributes

- ***67*** *Total SFIS Attributes*
  - *This number does include the 26 SLOA Data Elements*
- ***62*** *of the* ***67*** *SFIS Attributes have one or more FFMIA Requirement(s) that correspond*

SLOA Data Elements

- ***26*** *SLOA Data Elements*
- ***21*** *of the* ***26*** *SLOA Data Elements have one or more FFMIA Requirement(s) that correspond*

No Corresponding FFMIA Requirement

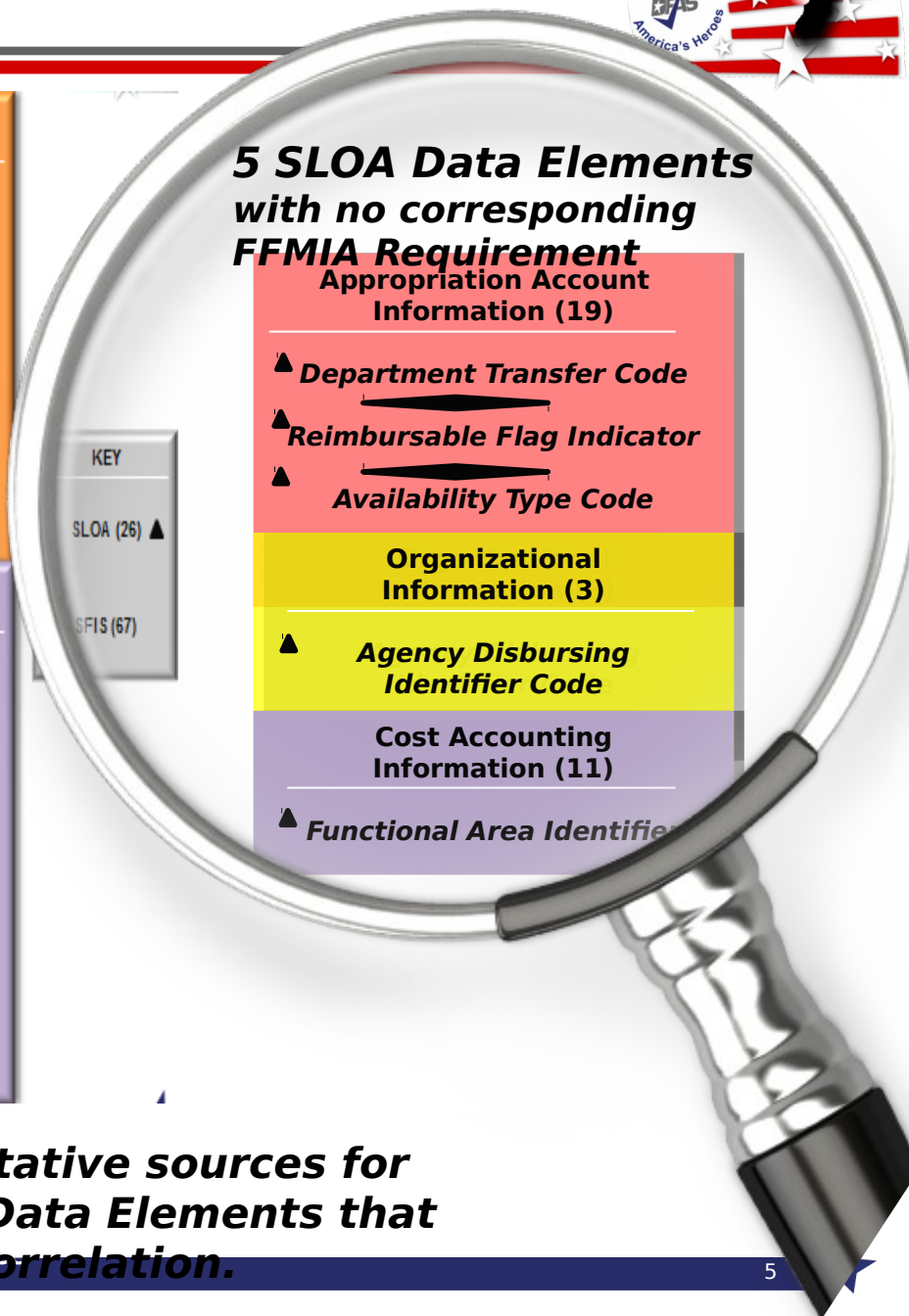
- *SLOA Data Elements*
  - *Department Transfer Code*
  - *Reimbursable Flag Indicator*
  - *Functional Area Identifier*
  - *Agency Disbursing Identifier*
  - *Availability Type Code*

SFIS Attributes SLOA Data Elements

- *67 SFIS Attributes*
- *26 SLOA Data Elements*

There are 67 total SFIS attributes Of the 67 attributes, 26 are SLOA data elements.

SLOA Data Elements for Research



Note: FFMIA Team will research authoritative sources for requirements that support the 5 SLOA Data Elements that currently have no FFMIA requirement correlation.

SFIS Attributes and SLOA Data Elements

Appropriation Account Information (19)

- ▲ ***Department Regular Code***
- ▲ ***Department Transfer Code***
- ▲ ***Main Account Code***
- ▲ ***Sub-Account Code***
- Apportionment Category Code
- Receipt Indicator
- ▲ ***Sub Classification Code***
- ▲ ***Reimbursable Flag Indicator***
- ~~Fund Type Code~~
- ~~Authority Type Code~~
- ~~Availability Time Indicator~~
- ~~Borrowing Source Code~~
- ~~Program Report Code~~
- ~~Year of Budget Authority Indicator~~
- ▲ ***Beginning Period of Avail.***
- ▲ ***Ending Period of Avail.***
- ***Availability Type Code***
- Program Year
- ~~Apportionment Category B~~
- ~~Program Code~~

Transactional Information (22)

- USSGL/DoD Account Code
- Debit/Credit Indicator
- Begin/End Indicator
- Transaction Effective Date
- Transaction Post Date
- Transaction Amount
- Exchange/Non-Exchange ~~Indicator~~
- ~~Custodial/Non-Custodial~~ Indicator
- Currency Code
- Country Code
- Entity/Non-Entity Indicator
- Covered/Uncovered Indicator
- Current/Non-Current Indicator
- ▲ ***Business Event Type Code (BETC)***
- ▲ ***Security Cooperation Customer Code***
- ▲ ***Security Cooperation Case Designator***
- ***Security Cooperation Case Line Item Identifier***
- ~~Prior Year Adjustment Code~~

Transactional Information (22) (Cont'd.)

- Credit Cohort Year
- Budgetary Impact Indicator
- ▲ ***Security Cooperation Implementing Agency Code***
- Product Service Code

Organizational Information (3)

- Organization Unique Identifier
- ▲ ***Agency Disbursing Identifier Code***
- ▲ ***Agency Accounting Identifier Code***

Trading Partner Information (4)

- Federal / Non-Federal Indicator
- Trading Partner Indicator Code
- Business Partner Number
- Trading Partner Main Account

Budget Program Information (8)

- Budget Activity Identifier
- Budget Sub-Activity ~~Identifier~~
- ▲ ***Budget Line Item Identifier***
- ***Object Class Code***
- Contingency Code
- BEA Category Indicator ~~Code~~
- ▲ Program Code

Cost Accounting Information (11)

- ▲ ***Funding Center ~~Identifier~~***
- ▲ ***Cost Center Identifier***
- ▲ ***Project Identifier***
- ▲ ***Activity Identifier***
- ▲ ***Cost Element Code***
- ▲ ***Work Order Number***
- Transaction Quantity
- Unit of Measure Code
- Asset Unique ID
- MEPR Code
- ▲ ***Functional Area Identifier***

KEY

SLOA (26) ▲

SFIS (67)

Relationship of SFIS/SLOA and FFMIA

Agency Audit Readiness (FFMIA-SFIS/SLOA)

Related DFAS 7900.4-M Blue Book (BB) Requirements

SFIS/SLOA Element

Object Class Code

The Office of Management and Budget (OMB) designated object classification codes must be used when posting general ledger transaction to record the effect of budgetary expenditures.

BB# 08.04.067 To support the Funds Control/Funds Availability Editing activity, the system must provide automated functionality to monitor the use of funds against specific object class limitations.

BB# 14.05.011 The system must provide the capability for a user with special authorization to establish and maintain standard (OMB Circular No. A-11) object class codes and (agency-specific) object class extension codes consistent with the Common Government-wide Accounting Classification (CGAC) structure document.

SFIS/SLOA Element

Project Identifier

If Project Identifier is used as the cost object, then each system must store and maintain Project Identifiers.

BB# 06.02.068 To support the managerial cost accounting process, the system shall have the capability to classify financial information by: a) Funding Center Identifier b) Cost Center Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f)Cost Element Code

BB# 06.06.033 To support the managerial cost accounting process, the system shall have an integrated capability to receive or send the following cost elements and associated information: a) Funding Center Identifier b) CostCenter Identifier c) Project Identifier d) Activity Identifier e) Work Order Number f) Cost Element Code.

SFIS/SLOA Element

Work Order Number

A Work Order Number must be associated with one or more Fund Center Identifiers, Cost Element Codes and Program Codes.

BB# 09.02.126 The system shall have the ability to identify, record, and maintain deliverable line item (e.g., CLIN/SLIN/ELIN) structures, at the lowest level (e.g., 0001, 0001AA, A001) IAW DFARS 204.71.